

**ABSTRACT**

An improved accumulator is disclosed, which includes a body having an empty space therein; an inlet tube inserted into the inside of the body from a top thereof, downwardly, for an inflow of a refrigerant to the inside of the body; an outlet tube inserted into the inside of the body from a bottom thereof, upwardly, for a discharge of the refrigerant to the outside of the body; and an isolating plate provided on an inner bottom of the body between the inlet tube and the outlet tube, for preventing the outlet tube from being splashed with the liquid phase refrigerant, and preventing the liquid phase refrigerant from flowing into the outlet tube.